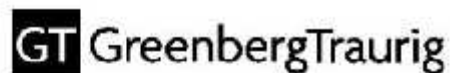


EXHIBIT L



Invoice No. : 3721733
File No. : 153171.010100
Bill Date : August 21, 2014

Wakpamni Lake Community Corporation
P.O. Box 6048
Pine Ridge, South Dakota 57770

Attn: Raycen Raines

Re: Bond Issuance

REVISED INVOICE - Replaces invoice #3717256, dated 08/13/14.

Previous Balance:	\$	31,351.50
Fees:	\$	49,106.25
Less Courtesy Discount:	\$	<u>(5,457.75)</u>
Fees for This Statement:	\$	43,648.50
Expenses:	\$	<u>0.00</u>
Total Amount of Current Statement:	\$	43,648.50
 BALANCE DUE:	 \$	 <u>75,000.00</u>

JHW:CAF
Tax ID: 13-3613983

Greenberg Traurig, LLP | Attorneys at Law | The Tabor Center | Suite 2400 | 1200 17th Street | Denver, Colorado 80202
Tel 303.572.6500 | Fax 303.572.6540 | www.gtlaw.com



Invoice No. : 3721733
File No. : 153171.010100

***FOR YOUR CONVENIENCE,
WIRING INSTRUCTIONS FOR GT FIRM ACCOUNT
FOR FEES & COSTS ARE AS FOLLOWS:***

TO: WELLS FARGO BANK
ABA #: [Redacted] 0248
CREDIT TO: GREENBERG TRAURIG DEPOSITORY ACCOUNT
ACCOUNT #: [Redacted] 8663

PLEASE
REFERENCE: CLIENT NAME: WAKPAMNI LAKE COMMUNITY
CORPORATION
FILE NUMBER: 153171.010100
INVOICE NUMBER: 3721733*
BILLING
PROFESSIONAL: Jennifer H. Weddle

Wire fees may be assessed by your bank.

* If paying more than one invoice, please reference all invoice numbers in wiring instructions.

FOR CREDIT CARD PAYMENTS:
www.gtlawbilling.com

JHW:CAF
Fax ID: 13-3613983

Invoice No. : 3721733
File No. : 153171.010100

Re: Bond Issuance

06/17/14	JHW	Meeting with Mr. Raines and MMcGinnis regarding deal points and issues; calls to follow-up on various issues;	1.80
07/01/14	MRM	Review incentive and term sheet; email correspondence with working group;	5.80
07/02/14	MRM	Review draft trust indenture; email correspondence with T. Anderson and R. Raines;	4.60
07/07/14	MRM	Email and telephone conference with working group; review annuity contract and indenture;	3.90
07/08/14	MRM	Email and telephone conference with working group to review Indenture; prepare distribution list and placement operating agreement; conference call with working group;	4.10
07/08/14	JHW	Team correspondence regarding preparation for call with purchaser's counsel; participate in call with trustees' counsel; follow-up call with MMcGinnis regarding questions about draft documents; further email correspondence with HThompson and MMcGinnis regarding same;	1.10
07/09/14	MRM	Email and telephone conference with working group; review indenture; prepare paa;	3.50
07/10/14	MRM	Email and telephone conference with working group review Indenture;	3.20
07/11/14	MRM	Draft placement agency agreement; email and telephone conference with working group;	2.80
07/14/14	MRM	Prepare placement agency agreement; email and telephone conference with working group;	2.40
07/15/14	MRM	Email and telephone conference with working group; revise documents;	3.20
07/16/14	MRM	Email and telephone conference with working group; review bond documents; draft placement agreement;	3.40
07/16/14	JHW	Communications regarding draft deal documents;	0.20
07/17/14	HDT	Phone call with WLCC regarding structure of new Wakpamni Lake Community Development Corporation; email conversation with GT team regarding WL resolution in support of bond;	1.00
07/18/14	MRM	Review revised bond documents;	1.70
07/18/14	HDT	Phone conference meeting with whole WLCC to finalize WL motion for OST to pass a resolution in support of Community economic development; redrafting of final version of OST resolution of	1.00

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Invoice No. : 3721733
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		support and amendment of Ordinance 12-17;	
07/21/14	MRM	Review bond documents; email correspondence with working group;	1.60
07/21/14	JHW	Confer with MMcGinnis regarding draft deal documents;	0.20
07/22/14	MRM	Review draft indenture, articles and resolution, email and telephone conference with working group;	4.20
07/22/14	HDT	Drafted WLCC Resolution to create the Wakpamni Lake Development Corporation; drafted Articles for the establishment of the WLDC; began work on the drafting of a resolution by WLDC to issue revenue bonds;	3.00
07/23/14	MRM	Email and telephone conference with T. Anderson and other working group members; review and revise Indenture and send resolution;	4.30
07/23/14	HDT	Draft of WLDC bond resolution. Multiple edits with team of resolution (3.0); addition of team edits to WLDC Articles of Incorporation (1.0); email/communications to WLCC Board regarding agenda, and necessary votes this day (0.5); drafting of WLDC resolution and editing of LOI regarding potential gaming to be incorporated into the Junction 18 project. (1.5);	6.00
07/24/14	MRM	Email and telephone conference with working group; review and revise articles and resolutions; revise indenture;	3.70
07/25/14	MRM	Email and telephone conference with working group; review revised bond documents;	1.20
07/29/14	HDT	Online monitoring of Oglala Sioux Tribe Council debate over proposed WLCC tribal resolution. OST resolution clarifying Community economic development powers tabled (1.0); call with WLCC Board and staff to discuss paths forward in order to protect our business partners and move quickly; internal GT meeting with JWeddle regarding what if any effect on bond deal and timing. (1.0);	2.00
07/30/14	MRM	Email and telephone conference with working group; review revised documents and prepare opinion;	4.30
07/30/14	HDT	Review of current situation and evaluation of moving forward on bond deal in light of closing next week;	0.75
07/30/14	JHW	Discussion with HThompson regarding Tribal Council developments and strategy for completion of bond documents;	0.40
07/31/14	MRM	Prepare legal opinion; review closing documents; email and telephone conference with working group;	4.60
07/31/14	JHW	Team communications regarding finalizing of deal documents and opinion letter, with particular attention to sovereign immunity waiver issues.	0.30

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Invoice No. : 3721733
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Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Michael McGinnis	62.50	635.00	39,687.50
Jennifer H. Weddle	4.00	550.00	2,200.00
Heather Thompson	13.75	525.00	7,218.75
<hr/>			
TOTAL:	80.25		\$49,106.25

TOTAL FEES AND EXPENSES

\$43,648.50

JHW:CAF
Tax ID: 13-3613983

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